

AN ACT

ENTITLED, An Act to provide for a contested case hearing on the denial of a claim for the recovery of an allegedly overpaid tax, penalty, or interest.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-59-22 be amended to read as follows:

10-59-22. The secretary shall determine the amount of any tax overpayment recoverable by a taxpayer. The secretary shall credit any recovery of overpaid taxes against the future taxes of the taxpayer, except:

- (1) A taxpayer having no future tax obligations may receive a refund; or
- (2) A taxpayer whose recovery credit is not used within one year may receive a refund equal to the amount of recovery credit unused at the end of the one-year period.

Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as follows:

Any taxpayer aggrieved by the denial in whole or in part of a claim for recovery of an allegedly overpaid tax, penalty, or interest, may in writing request a contested case hearing before the secretary. The written hearing request shall be mailed to the department on or before thirty days from the date that notice of denial was mailed to the taxpayer by certified mail, return receipt requested. Any hearing shall be conducted and any appeal shall be taken pursuant to the provisions of chapters 1-26 and 1-26D.

An Act to provide for a contested case hearing on the denial of a claim for the recovery of an allegedly overpaid tax, penalty, or interest.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1021

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1021
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State